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No. 79/180

October 19, 1979

TO COUNTY ASSESSORS:

ASSESSMENT APPEALS

Assembly Bill 1488 (Chapter 242, Statutes of 1979) contains revised provisions regarding assessment appeals. The enclosed questions and answers illustrate the application of these provisions in the appeals process.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:dr  
Enclosure

A. QUESTIONS & ANSWERS PERTAINING TO  
THE ASSESSMENT APPEALS PROCESS

1. QUESTION: Under what circumstances may the assessed value of a property be formally appealed?  
  
ANSWER: An assessment appeal must be considered if the property's base year value is not as shown on the 1975-76 tax bill.
2. QUESTION: Is a value established subsequent to the partial or complete removal of an improvement subject to an appeal?  
  
ANSWER: Yes, but only to the extent the value is reduced by the removal.
3. QUESTION: Can inflation adjustments be appealed?  
  
ANSWER: Inflation adjustments can be appealed only if an incorrect inflation percentage is used or if the adjustment is incorrectly applied. Correct inflation adjustments are automatic and not subject to the appeals process.
4. QUESTION: What sales data can be considered in an appeal hearing?  
  
ANSWER: Only those sales occurring up to 90 days after the base value date are admissible. The law requires that the appraisal be made as of the date of transfer or new construction. Comparable property sales must be adjusted to the appropriate date.
5. QUESTION: Can the assessor recommend an increase in value when an appeal is filed?  
  
ANSWER: Yes. Whenever a valid application for assessment appeal is made, the assessor has the option of recommending an increase.
6. QUESTION: What is the effect of Section 1610 of the Revenue and Taxation Code, Presumption of Value, on a base value determined by the appeals process?  
  
ANSWER: The rebuttable presumption concept will no longer be applicable following the determination of a base value by assessment appeal.

7. QUESTION: Can the assessor reappraise a property with a 1975 base year if its 1975 value was set by an assessment appeals board?

ANSWER: No. If a property has a March 1, 1975 base value date and was valued by assessment appeal at that time, the value so determined shall be used.

8. QUESTION: Must the "list of transfers" that Section 408.1 of the Revenue and Taxation Code requires to be made available to assessment appellants be expanded to include data pertaining to 1975 base values?

ANSWER: Although Section 408.1 specifically requires such a list to reflect only the activity in the two years immediately preceding the current calendar quarter, there is nothing in this section that would prevent the inclusion of more than two years data. Sales data from 1975 or earlier should be made available, in the interest of public service, when such data will be used by the assessor's staff to support their base year appraisals.